

## UNITED STATES BANKRUPTCY COURT

SOUTH DISTRICT OF TEXAS

HOUSTON

In Re. Diamond St. Louis Holdings, LLC

§  
§  
§  
§

Case No. 23-90132

Debtor(s)

Lead Case No. 23-90116

☒ Jointly Administered**Monthly Operating Report**

Chapter 11

Reporting Period Ended: 01/31/2024

Petition Date: 03/14/2023

Months Pending: 11

Industry Classification: 

5	1	5	2
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Reporting Method:

Accrual Basis ☒Cash Basis ☐

Debtor's Full-Time Employees (current):

0

Debtor's Full-Time Employees (as of date of order for relief):

0

**Supporting Documentation** (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- ☒ Statement of cash receipts and disbursements
- ☒ Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
- ☒ Statement of operations (profit or loss statement)
- ☐ Accounts receivable aging
- ☐ Postpetition liabilities aging
- ☐ Statement of capital assets
- ☐ Schedule of payments to professionals
- ☐ Schedule of payments to insiders
- ☐ All bank statements and bank reconciliations for the reporting period
- ☐ Description of the assets sold or transferred and the terms of the sale or transfer

/s/ John F. Higgins

Signature of Responsible Party

02/21/2024

Date

John F. Higgins

Printed Name of Responsible Party

1000 Main St., 36th Floor, Houston, TX 77002

Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Debtor's Name Diamond St. Louis Holdings, LLC

Case No. 23-90132

Part 1: Cash Receipts and Disbursements	Current Month	Cumulative
a. Cash balance beginning of month	\$0	
b. Total receipts (net of transfers between accounts)	\$0	\$0
c. Total disbursements (net of transfers between accounts)	\$0	\$0
d. Cash balance end of month (a+b-c)	\$0	
e. Disbursements made by third party for the benefit of the estate	\$0	\$0
f. Total disbursements for quarterly fee calculation (c+e)	\$0	\$0

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)	Current Month
a. Accounts receivable (total net of allowance)	\$0
b. Accounts receivable over 90 days outstanding (net of allowance)	\$0
c. Inventory (Book <input checked="" type="radio"/> Market <input type="radio"/> Other <input type="radio"/> (attach explanation))	\$0
d. Total current assets	\$0
e. Total assets	\$4,831
f. Postpetition payables (excluding taxes)	\$0
g. Postpetition payables past due (excluding taxes)	\$0
h. Postpetition taxes payable	\$0
i. Postpetition taxes past due	\$0
j. Total postpetition debt (f+h)	\$0
k. Prepetition secured debt	\$0
l. Prepetition priority debt	\$0
m. Prepetition unsecured debt	\$0
n. Total liabilities (debt) (j+k+l+m)	\$0
o. Ending equity/net worth (e-n)	\$4,831

Part 3: Assets Sold or Transferred	Current Month	Cumulative
a. Total cash sales price for assets sold/transferred outside the ordinary course of business	\$0	\$0
b. Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	\$0	\$0
c. Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$0	\$0

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)	Current Month	Cumulative
a. Gross income/sales (net of returns and allowances)	\$0	
b. Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c. Gross profit (a-b)	\$0	
d. Selling expenses	\$0	
e. General and administrative expenses	\$0	
f. Other expenses	\$0	
g. Depreciation and/or amortization (not included in 4b)	\$1,022	
h. Interest	\$0	
i. Taxes (local, state, and federal)	\$0	
j. Reorganization items	\$0	
k. Profit (loss)	-\$621,319	\$1,873,753

Debtor's Name Diamond St. Louis Holdings, LLC

Case No. 23-90132

**Part 5: Professional Fees and Expenses**

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
a.	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>						
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
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Debtor's Name Diamond St. Louis Holdings, LLC

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b.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>					
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
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Debtor's Name Diamond St. Louis Holdings, LLC

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Debtor's Name Diamond St. Louis Holdings, LLC

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	c						
c.	All professional fees and expenses (debtor & committees)			\$0	\$0	\$0	\$0

**Part 6: Postpetition Taxes****Current Month****Cumulative**

a.	Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b.	Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c.	Postpetition employer payroll taxes accrued	\$0	\$0
d.	Postpetition employer payroll taxes paid	\$0	\$0
e.	Postpetition property taxes paid	\$0	\$0
f.	Postpetition other taxes accrued (local, state, and federal)	\$0	\$0
g.	Postpetition other taxes paid (local, state, and federal)	\$0	\$0

**Part 7: Questionnaire - During this reporting period:**

- a. Were any payments made on prepetition debt? (if yes, see Instructions) Yes ☐ No ☒
- b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions) Yes ☐ No ☒
- c. Were any payments made to or on behalf of insiders? Yes ☐ No ☒
- d. Are you current on postpetition tax return filings? Yes ☒ No ☐
- e. Are you current on postpetition estimated tax payments? Yes ☒ No ☐
- f. Were all trust fund taxes remitted on a current basis? Yes ☒ No ☐
- g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions) Yes ☐ No ☒
- h. Were all payments made to or on behalf of professionals approved by the court? Yes ☐ No ☐ N/A ☒
- i. Do you have:
- Worker's compensation insurance? Yes ☒ No ☐
- If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- Casualty/property insurance? Yes ☒ No ☐
- If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- General liability insurance? Yes ☒ No ☐
- If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- j. Has a plan of reorganization been filed with the court? Yes ☐ No ☒
- k. Has a disclosure statement been filed with the court? Yes ☐ No ☒
- l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes ☒ No ☐



Debtor's Name Diamond St. Louis Holdings, LLC

Case No. 23-90132

**Part 8: Individual Chapter 11 Debtors (Only)**

- |    |   |       |     |
|----|---|-------|-----|
| a. | Gross income (receipts) from salary and wages                     | _____ | \$0 |
| b. | Gross income (receipts) from self-employment                      | _____ | \$0 |
| c. | Gross income from all other sources                               | _____ | \$0 |
| d. | Total income in the reporting period (a+b+c)                      | _____ | \$0 |
| e. | Payroll deductions  | _____ | \$0 |
| f. | Self-employment related expenses                                  | _____ | \$0 |
| g. | Living expenses   | _____ | \$0 |
| h. | All other expenses  | _____ | \$0 |
| i. | Total expenses in the reporting period (e+f+g+h)                  | _____ | \$0 |
| j. | Difference between total income and total expenses (d-i)          | _____ | \$0 |
| k. | List the total amount of all postpetition debts that are past due | _____ | \$0 |
- l. Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)? Yes ☐ No ☒
- m. If yes, have you made all Domestic Support Obligation payments? Yes ☐ No ☐ N/A ☒

**Privacy Act Statement**

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: [http://www.justice.gov/ust/eo/rules\\_regulations/index.htm](http://www.justice.gov/ust/eo/rules_regulations/index.htm). Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

**I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.**

/s/ David F. DeVoe, Jr.

Signature of Responsible Party

Chief Financial Officer

Title

David F. DeVoe, Jr.

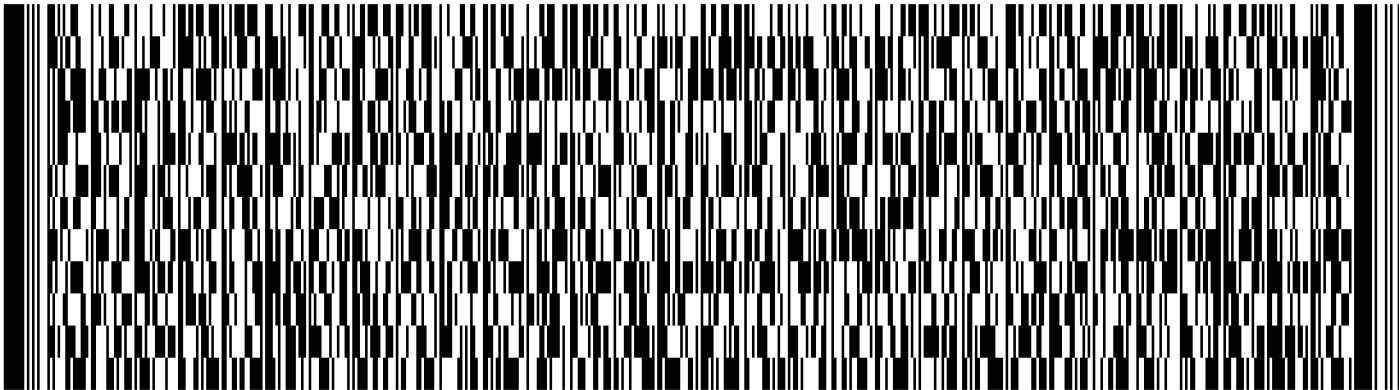
Printed Name of Responsible Party

02/21/2024

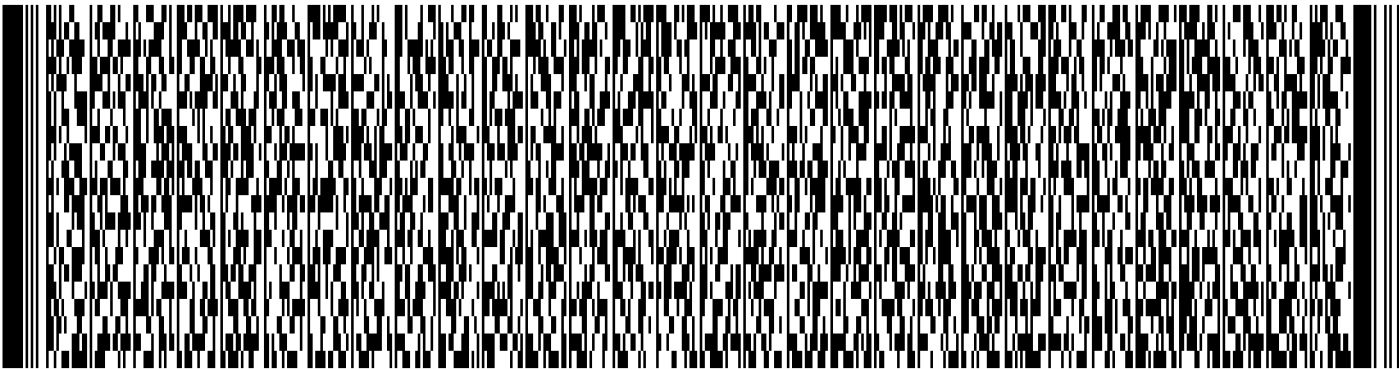
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Debtor's Name Diamond St. Louis Holdings, LLC

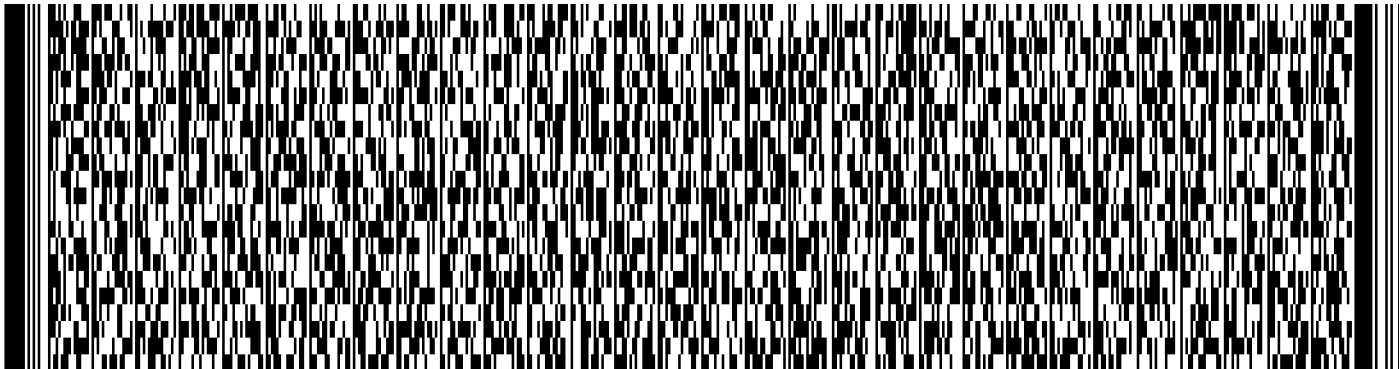
Case No. 23-90132



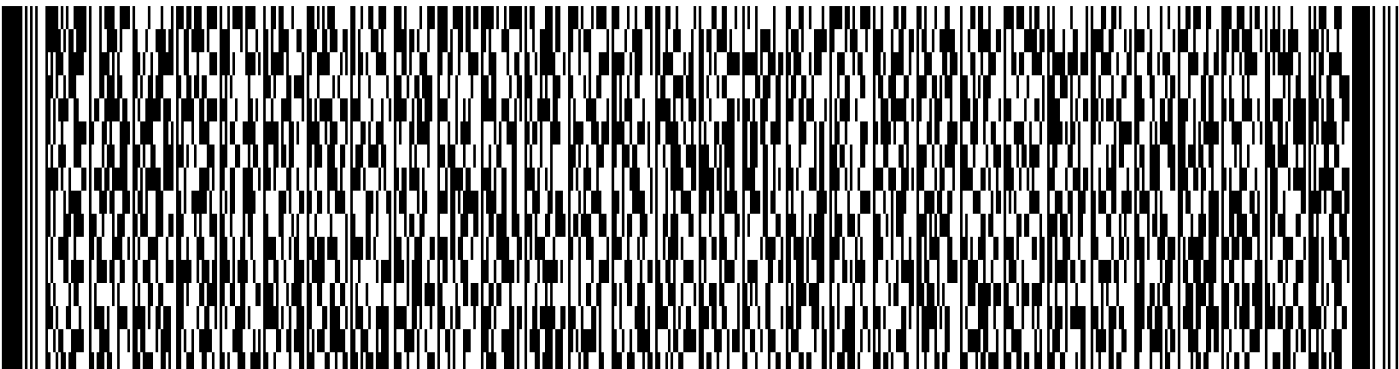
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Bankruptcy1to50



Bankruptcy51to100



NonBankruptcy1to50



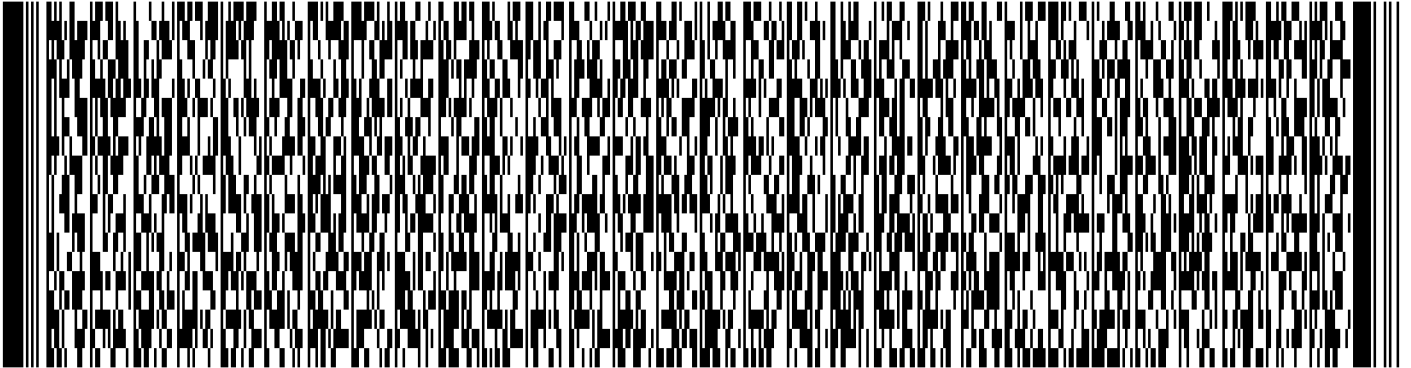
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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:	)	Chapter 11
	)	
DIAMOND SPORTS GROUP, LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 23-90116 (CML)
	)	
Debtors.	)	(Jointly Administered)
	)	

## MONTHLY OPERATING REPORT NOTES FOR JANUARY 2024

On March 14 and 15, 2023 (as applicable to each Debtor, the “Petition Date”), the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”). The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 1015-1 of the Bankruptcy Local Rules for the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”). On March 27, 2023, the United States Trustee for Region 7 (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Creditors’ Committee”) in these chapter 11 cases pursuant to section 1102 of the Bankruptcy Code. As of the date hereof, no trustee or examiner has been appointed in these chapter 11 cases.

The following notes and statements of limitations and disclaimers should be referred to, and referenced in connection with, any review of this monthly operating report (this “MOR”).

1. **Introduction.** This MOR covers the period beginning January 1, 2024 and ending January 31, 2024. The amounts reported in this MOR are as of January 31, 2024, the end of the applicable reporting period. This MOR is unaudited and does not purport to represent financial statements prepared in accordance with accounting principles generally accepted in the United States (“GAAP”), and it is not intended to fully reconcile to the consolidated financial statements prepared by the Debtors. Information contained in this MOR has been derived from the Debtors’ books and records, but does not reflect in all circumstances presentation for GAAP or SEC reporting purposes. Therefore, to comply with their obligations to provide MORs during these chapter 11 cases, the Debtors have prepared this MOR using the best information presently available to them, which has been collected, maintained, and prepared in accordance with their historical accounting practices. Accordingly, this MOR is true and accurate to the best of the Debtors’ knowledge, information,

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://cases.ra.kroll.com/DSG>. The Debtors' service address for purposes of these chapter 11 cases is: c/o Diamond Sports Group, LLC, 3003 Exposition Blvd., Santa Monica, CA 90404.

and belief, based on currently available data. The results of operations and financial position contained herein are not necessarily indicative of results that may be expected for any period other than the period beginning on January 1, 2024 and ending January 31, 2024, or for the full year, and may not necessarily reflect the Debtors' future consolidated results of operations and financial position.

2. **Reservation of Rights.** This MOR is limited in scope and has been prepared solely for the purpose of complying with the monthly reporting requirements of the Debtors' chapter 11 cases. The unaudited financial information for this report has been derived from the Debtors' books and records. The information presented herein has not been subject to all procedures that typically would be applied to financial information in accordance with U.S. GAAP. Upon the application of such procedures, the Debtors believe that the financial information could be subject to material change. The information furnished in this MOR includes ordinary course recurring adjustments but does not include all of the adjustments that typically would be made for interim financial information presented in accordance with GAAP.

Given the complexity of the Debtors' business, inadvertent errors or omissions may occur. Accordingly, the Debtors hereby reserve all of their rights to dispute the nature, validity, status, enforceability, or executory nature of any claim amount, agreement, representation, or other statement set forth in this MOR. Further, the Debtors reserve the right to amend or supplement this MOR, if necessary, but shall be under no obligation to do so.

3. **Basis of Presentation.** Although the Debtors generally prepare their financial statements on a consolidated basis, this MOR has been prepared on an entity-by-entity basis (excluding most intercompany eliminations) for each of the Debtors. To the extent that there are negative asset balances for an individual Debtor, such as accounts receivable and current assets, they may be due to some intercompany elimination transactions or adjustments in each specific Debtor's books and records. The financial information contained herein is unaudited, limited in scope, covers a limited time period, and has been prepared solely for the purpose of complying with the monthly reporting requirements for chapter 11 debtors issued by the U.S. Trustee.
4. **Currency.** Unless otherwise indicated, all amounts in this MOR are reflected in U.S. dollars.
5. **Consolidated Entity Accounts Payable and Disbursement Systems.** Cash is received and disbursed by the Debtors as described in the *Emergency Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing Debtors to (A) Continue their Existing Cash Management System, (B) Maintain Existing Business Forms and Intercompany Arrangements, (C) Continue Intercompany Transactions, and (D) Continue Utilizing Employee Credit Cards; and (II) Granting Related Relief* (Docket No. 14) (the "Cash Management Motion") and the Debtors' receipt and disbursement of cash is consistent with the Debtors' historical cash management practices. Due to the consolidated cash management reporting system, certain cash payments may be paid out of a legal entity that is different than the legal entity at which the expenses were incurred. Also, certain cash receipts may be received in a different legal entity than the legal entity at which the accounts

receivable is recorded. Disbursements attributed to each entity represent the entity on behalf of which payments were made, on a proportional allocated basis, from the consolidated cash management system.

6. **Supporting Documentation.** At the direction of the U.S. Trustee, the following schedules are attached to this MOR: (a) Statement of Cash Receipts and Disbursements; (b) Balance Sheet; and (c) Income Statement (profit or loss statement).

***Statement of Cash Receipts and Disbursements.*** Based on guidance received from the U.S. Trustee in connection with the completion of UST Form 11-MOR Part 1, Cash Receipts and Disbursements, reported cash receipts and disbursements should exclude intercompany and debtor-to-debtor transactions. As a result, for those Debtors with net intercompany cash outflows or inflows during the reporting period, the ending cash balances reported on Form 11-MOR Part 1 may not match the ending cash balances per the Debtors' bank statements or the Debtors' books and records. For additional information on ending cash balances per the Debtors' books and records, see the attached cash balances per MOR-1: Schedule of Cash Receipts and Disbursements.

***Balance Sheet.*** Liabilities Subject to Compromise ("LSTC") represents the Debtors' estimate of prepetition claims to be resolved in connection with the chapter 11 cases. As a result of the chapter 11 filings, the payment of prepetition liabilities are subject to compromise or other treatment under a plan of reorganization. The determination of how such liabilities will ultimately be settled or treated cannot be made until the Court approves a chapter 11 plan of reorganization. Accordingly, the ultimate amount of such liabilities is not determinable at this time. Prepetition liabilities that are subject to compromise under ASC 852 are preliminary and may be subject to, among other things, future adjustments depending on Court actions, further developments with respect to disputed claims, determinations of the secured status of certain claims, the values of any collateral securing such claims, rejection of executory contracts, continued reconciliation, and/or other events. The LSTC estimate set forth in this MOR includes estimates for certain contract rejection damages claims. Such estimates shall not be deemed an implication or admission as to the amount of, basis for, or validity of any rejection damages claims against a Debtor entity under the Bankruptcy Code or other applicable non-bankruptcy law or a waiver of the Debtors' or any other party in interest's right to dispute such rejection damages claims on any grounds, and the Debtors hereby reserve all of their rights with respect to such rejection damages claims.

As noted, although the Debtors generally prepare financial statements on a consolidated basis, this MOR is prepared on an entity-by-entity basis. The Debtors do not maintain separate balance sheets in their books and records for the following entities: Diamond Gaming Services, LLC, Diamond Mobile Holdings, LLC, Diamond Ohio Holdings, LLC, Diamond Ohio Holdings II, LLC, Diamond San Diego Holdings, LLC, Diamond Southern Holdings, LLC, Diamond Sports Net Arizona Holdings, LLC, Diamond-BRV Southern Sports Holdings, LLC, FRSM Holdings LLC, Sports Holding, LLC, Sports Network II, LLC. Consequently, the balance sheets included in this MOR for these Debtors reflect no balances.

Values in the balance sheet attached hereto represent rounded numbers. Accordingly, subtotals may not agree to the summation of the rounded numbers presented.

***Income Statement.*** As noted, although the Debtors generally prepare financial statements on a consolidated basis, this MOR is prepared on an entity-by-entity basis. The Debtors do not maintain separate income statements in their books and records for the following entities: Diamond Gaming Services, LLC, Diamond Mobile Holdings, LLC, Diamond Ohio Holdings, LLC, Diamond Ohio Holdings II, LLC, Diamond San Diego Holdings, LLC, Diamond Southern Holdings, LLC, Diamond Sports Net Arizona, LLC, Diamond-BRV Southern Sports Holdings, LLC, FRSM Holdings LLC, Sports Holding, LLC, Sports Network II, LLC. Consequently, the income statements included in this MOR for these Debtors reflect no income.

As described in the Cash Management Motion [Docket No. 14], the Debtors and their majority-owned non-debtor affiliates (collectively, “Diamond”) utilize an integrated, centralized cash management system to collect funds generated by their operations. As part of this integrated cash management system, and in the ordinary course of business, the majority of Diamond’s revenues are deposited by third parties directly into bank accounts held by Debtor Diamond Sports Net, LLC and are then allocated internally among the applicable entities within Diamond’s financial accounting system in accordance with historical practice. The revenues listed in this MOR and its schedules reflect the results of such internal allocation notwithstanding that the contracts on account of which such revenue is derived may be with one or more of the other Debtors or majority-owned non-debtor affiliates. Such presentation is not a legal determination with respect to such legal entities’ respective entitlements to such revenues, and the Debtors take no position in this MOR as to each Debtor’s respective entitlement with respect to such revenues. Each Debtor reserves all rights with respect to its legal entitlement, including any contractual rights, to such revenue.

7. **Part 1: Cash Receipts and Disbursements.** Receipts and disbursements are reported in cumulative amounts in this MOR. Cumulative disbursements for the period March 15, 2023 through January 31, 2024 were \$1,897.9 million (net of adjustments).
8. **Part 2: Postpetition Payables Past Due (Excluding Taxes).** The Debtors believe they are current on all post-petition payments other than disputes that arise in the ordinary course of business.
9. **Part 5: Professional Fees and Expenses.** During the period beginning January 1, 2024 and ending January 31, 2024, the Debtors made payments totaling \$8.1 million to retained restructuring professionals, including \$4.0 million on behalf of the Debtors’ restructuring professionals and \$170,000 on behalf of the Creditors’ Committee restructuring professionals.<sup>2</sup> Additionally, the Debtors made payments totaling approximately \$13,000 to ordinary course professionals during this

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<sup>2</sup> All payments to retained estate professionals are reported at Diamond Sports Group, LLC regardless of the debtor entity from which the payment was made.



reporting period.

10. **Part 6: Postpetition Taxes.** In the ordinary course of business, the Debtors are obligated to pay certain taxes and governmental fees, which generally fall into the following categories: (a) income and gross receipts, (b) property, (c) use, and (d) franchise taxes, as well as other business and regulatory fees (collectively, the “Taxes and Fees”). On March 17, 2023, the Court entered an order [Docket No. 150] authorizing, but not directing, the Debtors to, among other things, pay Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis consistent with prepetition practices. The Debtors believe that they are current with respect to any outstanding, post-petition amounts due.
11. **Part 7 Questionnaire.** Pursuant to certain orders of the Bankruptcy Court entered in the Debtors’ chapter 11 cases (the “First Day Orders”), the Debtors are authorized (but not directed) to pay, among other things, certain prepetition claims of their employees and certain other prepetition creditors. Amounts paid pursuant to the First Day Orders are monitored as to limits provided in the applicable orders of the Bankruptcy Court governing payment of such prepetition obligations, and such information will be made available to the U.S. Trustee as may be requested.

*[Remainder of page intentionally left blank]*

**MOR-1: For the Period of 1/1 - 1/31/2024 SCHEDULE OF CASH  
RECEIPTS AND DISBURSEMENTS**

Cash Receipts & Disbursements (Unaudited)	ARC Holding, Ltd.	Diamond Sports Group, LLC	Diamond College Sports, LLC	Diamond Digital Group, LLC	Diamond Gaming Services, LLC	Diamond Mobile Holdings, LLC	Diamond Ohio Holdings, LLC	Diamond Ohio Holdings II, LLC
<b>Receipts</b>								
External	\$ -	\$ 914,631	\$ -	\$ 3,346,753	\$ -	\$ -	\$ -	\$ -
Intercompany Receipts from Debtors <sup>2</sup>	-	5,992,977	-	-	-	-	-	-
Intercompany Receipts from Non-Debtors <sup>2</sup>	-	1,544,750	-	-	-	-	-	-
AR Facility Trust Adjustment	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	-	<b>8,452,359</b>	-	<b>3,346,753</b>	-	-	-	-
<b>Operating Disbursements</b>								
External	-	24,671,182	-	-	-	-	-	-
Adjustment for Interco Disbursements (Debtor) <sup>3</sup>	21,084,778	(3,653,632)	9,095	3,938,184	-	-	-	-
AR Facility Trust Adjustment	-	-	-	-	-	-	-	-
Internal Transfers to Non-Debtors <sup>4</sup>	-	-	-	-	-	-	-	-
<b>Total Operational Disbursements</b>	<b>21,084,778</b>	<b>21,017,550</b>	<b>9,095</b>	<b>3,938,184</b>	-	-	-	-
<b>Net Cash Flow From Operations</b>	<b>(21,084,778)</b>	<b>(12,565,191)</b>	<b>(9,095)</b>	<b>(591,431)</b>	-	-	-	-
<b>Internal Transfers to Debtors<sup>4</sup></b>	-	-	-	-	-	-	-	-
<b>Net Cash Flow</b>	<b>(21,084,778)</b>	<b>(12,565,191)</b>	<b>(9,095)</b>	<b>(591,431)</b>	-	-	-	-
<b>Reversal for non-cash flow adjustments</b>	-	-	-	-	-	-	-	-
Allocations and Adjustments	21,084,778	(3,653,632)	9,095	3,938,184	-	-	-	-
AR Facility Trust Adjustment	-	-	-	-	-	-	-	-
<b>Total Adjustment</b>	<b>21,084,778</b>	<b>(3,653,632)</b>	<b>9,095</b>	<b>3,938,184</b>	-	-	-	-
<b>Total Net Cash Flow</b>	<b>\$ -</b>	<b>\$ (16,218,823)</b>	<b>\$ -</b>	<b>\$ 3,346,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Opening Cash Position</b>	-	<b>30,736,492</b>	-	<b>15,910,261</b>	-	-	-	-
Debtor to Debtor Intercompany Transfers <sup>5</sup>	-	-	-	-	-	-	-	-
<b>Closing Cash Position</b>	-	<b>14,517,669</b>	-	<b>19,257,014</b>	-	-	-	-

(1) All information contained herein is unaudited and subject to future adjustment.

(2) Intercompany receipts represent non-debtor/debtor to debtor cash transfers for specified service / transaction and intercompany transfers specific for cash management.

(3) Adjustments to disbursements relate to Payroll and AP intercompany transactions on behalf of the debtor entity.

(4) Intercompany payments represent debtor to non-debtor/debtor to debtor cash transfers for specified service / transaction.

(5) Adjustment for cumulative intercompany transfer between debtors

**MOR-1: For the Period of 1/1 - 1/31/2024 SCHEDULE OF CASH  
RECEIPTS AND DISBURSEMENTS**

Cash Receipts & Disbursements (Unaudited)	Diamond San Diego Holdings, LLC	Diamond Southern Holdings, LLC	Diamond Sports Net Arizona Holdings, LLC	Diamond Sports Net Arizona, LLC	Diamond Sports Net Detroit, LLC	Diamond Sports Net Florida, LLC	Diamond Sports Net North, LLC	Diamond Sports Net Ohio, LLC
<b>Receipts</b>								
External	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intercompany Receipts from Debtors <sup>2</sup>	-	-	-	-	-	-	-	-
Intercompany Receipts from Non-Debtors <sup>2</sup>	-	-	-	-	-	-	-	-
AR Facility Trust Adjustment	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	-	-	-	-	-	-	-	-
<b>Operating Disbursements</b>								
External	-	-	-	-	-	-	-	-
Adjustment for Interco Disbursements (Debtor) <sup>3</sup>	-	-	-	31,477	9,088,586	-	8,701,717	6,200,465
AR Facility Trust Adjustment	-	-	-	-	-	-	-	-
Internal Transfers to Non-Debtors <sup>4</sup>	-	-	-	-	-	-	-	-
<b>Total Operational Disbursements</b>	-	-	-	<b>31,477</b>	<b>9,088,586</b>	-	<b>8,701,717</b>	<b>6,200,465</b>
<b>Net Cash Flow From Operations</b>	-	-	-	<b>(31,477)</b>	<b>(9,088,586)</b>	-	<b>(8,701,717)</b>	<b>(6,200,465)</b>
<b>Internal Transfers to Debtors<sup>4</sup></b>	-	-	-	-	-	-	-	-
<b>Net Cash Flow</b>	-	-	-	<b>(31,477)</b>	<b>(9,088,586)</b>	-	<b>(8,701,717)</b>	<b>(6,200,465)</b>
<b>Reversal for non-cash flow adjustments</b>	-	-	-	-	-	-	-	-
Allocations and Adjustments	-	-	-	31,477	9,088,586	-	8,701,717	6,200,465
AR Facility Trust Adjustment	-	-	-	-	-	-	-	-
<b>Total Adjustment</b>	-	-	-	<b>31,477</b>	<b>9,088,586</b>	-	<b>8,701,717</b>	<b>6,200,465</b>
<b>Total Net Cash Flow</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Opening Cash Position</b>	-	-	-	-	-	-	-	-
Debtor to Debtor Intercompany Transfers <sup>5</sup>	-	-	-	-	-	-	-	-
<b>Closing Cash Position</b>	-	-	-	-	-	-	-	-

(1) All information contained herein is unaudited and subject to future adjustment.

(2) Intercompany receipts represent non-debtor/debtor to debtor cash transfers for specified service / transaction and intercompany transfers specific for cash management.

(3) Adjustments to disbursements relate to Payroll and AP intercompany transactions on behalf of the debtor entity.

(4) Intercompany payments represent debtor to non-debtor/debtor to debtor cash transfers for specified service / transaction.

(5) Adjustment for cumulative intercompany transfer between debtors

**MOR-1: For the Period of 1/1 - 1/31/2024 SCHEDULE OF CASH  
RECEIPTS AND DISBURSEMENTS**

Cash Receipts & Disbursements (Unaudited)	Diamond Sports Net West 2, LLC	Diamond Sports Net, LLC	Diamond Sports Sun, LLC	Diamond St. Louis Holdings, LLC	Diamond West Holdings, LLC	Diamond-BRV Southern Sports Holdings, LLC	Fastball Sports Productions, LLC	FRSM Holdings LLC
<b>Receipts</b>								
External	\$ -	\$ 191,151,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intercompany Receipts from Debtors <sup>2</sup>	-	-	-	-	-	-	-	-
Intercompany Receipts from Non-Debtors <sup>2</sup>	-	-	-	-	-	-	-	-
AR Facility Trust Adjustment	-	-	-	-	-	-	-	-
<b>Total Receipts</b>	-	<b>191,151,641</b>	-	-	-	-	-	-
<b>Operating Disbursements</b>								
External	-	98,292,590	-	-	-	-	-	-
Adjustment for Interco Disbursements (Debtor) <sup>3</sup>	8,696,063	(82,502,406)	14,039,099	-	-	-	84,536	-
AR Facility Trust Adjustment	-	(65,418)	-	-	-	-	-	-
Internal Transfers to Non-Debtors <sup>4</sup>	-	6,513,661	-	-	-	-	-	-
<b>Total Operational Disbursements</b>	<b>8,696,063</b>	<b>22,238,428</b>	<b>14,039,099</b>	-	-	-	<b>84,536</b>	-
<b>Net Cash Flow From Operations</b>	<b>(8,696,063)</b>	<b>168,913,214</b>	<b>(14,039,099)</b>	-	-	-	<b>(84,536)</b>	-
<b>Internal Transfers to Debtors<sup>4</sup></b>	-	5,992,977	-	-	-	-	-	-
<b>Net Cash Flow</b>	<b>(8,696,063)</b>	<b>162,920,236</b>	<b>(14,039,099)</b>	-	-	-	<b>(84,536)</b>	-
<b>Reversal for non-cash flow adjustments</b>								
Allocations and Adjustments	8,696,063	(82,502,406)	14,039,099	-	-	-	84,536	-
AR Facility Trust Adjustment	-	(65,418)	-	-	-	-	-	-
<b>Total Adjustment</b>	<b>8,696,063</b>	<b>(82,567,824)</b>	<b>14,039,099</b>	-	-	-	<b>84,536</b>	-
<b>Total Net Cash Flow</b>	<b>\$ -</b>	<b>\$ 80,352,413</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Opening Cash Position</b>	-	<b>112,828,503</b>	-	-	-	-	-	-
Debtor to Debtor Intercompany Transfers <sup>5</sup>	-	-	-	-	-	-	-	-
<b>Closing Cash Position</b>	-	<b>193,180,915</b>	-	-	-	-	-	-

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(3) Adjustments to disbursements relate to Payroll and AP intercompany transactions on behalf of the debtor entity.

(4) Intercompany payments represent debtor to non-debtor/debtor to debtor cash transfers for specified service / transaction.

(5) Adjustment for cumulative intercompany transfer between debtors

**MOR-1: For the Period of 1/1 - 1/31/2024 SCHEDULE OF CASH  
RECEIPTS AND DISBURSEMENTS**

Cash Receipts & Disbursements (Unaudited)	Sports Holding, LLC	Sports Network, LLC	Sports Network II, LLC	SportSouth Network, LLC	SportSouth Network II, LLC	Sunshine Holdco, LLC
<b>Receipts</b>						
External	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intercompany Receipts from Debtors <sup>2</sup>	-	-	-	-	-	-
Intercompany Receipts from Non-Debtors <sup>2</sup>	-	-	-	-	-	-
AR Facility Trust Adjustment	-	-	-	-	-	-
<b>Total Receipts</b>	-	-	-	-	-	-
<b>Operating Disbursements</b>						
External	-	-	-	-	-	-
Adjustment for Interco Disbursements (Debtor) <sup>3</sup>	-	-	-	5,085,422	9,196,616	-
AR Facility Trust Adjustment	-	-	-	-	-	-
Internal Transfers to Non-Debtors <sup>4</sup>	-	-	-	-	-	-
<b>Total Operational Disbursements</b>	-	-	-	<b>5,085,422</b>	<b>9,196,616</b>	-
<b>Net Cash Flow From Operations</b>	-	-	-	<b>(5,085,422)</b>	<b>(9,196,616)</b>	-
<b>Internal Transfers to Debtors<sup>4</sup></b>	-	-	-	-	-	-
<b>Net Cash Flow</b>	-	-	-	<b>(5,085,422)</b>	<b>(9,196,616)</b>	-
<b>Reversal for non-cash flow adjustments</b>	-	-	-	-	-	-
Allocations and Adjustments	-	-	-	5,085,422	9,196,616	-
AR Facility Trust Adjustment	-	-	-	-	-	-
<b>Total Adjustment</b>	-	-	-	<b>5,085,422</b>	<b>9,196,616</b>	-
<b>Total Net Cash Flow</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Opening Cash Position</b>	-	-	-	-	-	-
Debtor to Debtor Intercompany Transfers <sup>5</sup>	-	-	-	-	-	-
<b>Closing Cash Position</b>	-	-	-	-	-	-

(1) All information contained herein is unaudited and subject to future adjustment.

(2) Intercompany receipts represent non-debtor/debtor to debtor cash transfers for specified service / transaction and intercompany transfers specific for cash management.

(3) Adjustments to disbursements relate to Payroll and AP intercompany transactions on behalf of the debtor entity.

(4) Intercompany payments represent debtor to non-debtor/debtor to debtor cash transfers for specified service / transaction.

(5) Adjustment for cumulative intercompany transfer between debtors

**MOR-2: January 31, 2024 BALANCE SHEETS**

<b>Balance Sheets (Unaudited)</b>	<b>ARC Holding, Ltd.</b>	<b>Diamond Sports Group, LLC</b>	<b>Diamond College Sports, LLC</b>	<b>Diamond Digital Group, LLC</b>	<b>Diamond Gaming Services, LLC</b>	<b>Diamond Mobile Holdings, LLC</b>	<b>Diamond Ohio Holdings, LLC</b>	<b>Diamond Ohio Holdings II, LLC</b>
<b>Assets</b>								
Current assets:								
Cash and cash equivalents	\$ -	\$ 15,323,251	\$ -	\$ 19,257,014	\$ -	\$ -	\$ -	\$ -
Accounts receivable, net of allowance for doubtful accounts	50,864,397	-	514,489	13,204,187	-	-	-	-
Prepaid sports rights	2,651,120	-	-	-	-	-	-	-
Due from affiliate	1,044,748	(2,293,198)	(17,943)	-	-	-	-	-
Prepaid expenses and other current assets	1,445,125	5,795,144	6,806	11,646,204	-	-	-	-
Total current assets	56,005,390	18,825,197	503,352	44,107,405	-	-	-	-
Property and equipment, net	1,349,061	-	-	579,669	-	-	-	-
Operating Lease assets	2,014,641	-	-	1,667,177	-	-	-	-
Customer relationships, net	-	-	-	-	-	-	-	-
Other definitive-lived intangible assets, net	-	-	-	-	-	-	-	-
Other assets	10,000	745,946,448	-	3,578,776	-	-	-	-
<b>Total assets</b>	<b>\$ 59,379,091</b>	<b>\$ 764,771,646</b>	<b>\$ 503,352</b>	<b>\$ 49,933,026</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Liabilities, redeemable noncontrolling interests, and member's (deficit) equity</b>								
Current liabilities:								
Accounts payable and accrued liabilities	\$ 18,105,936	\$ 42,013,819	\$ (8,011)	\$ 6,355,575	\$ -	\$ -	\$ -	\$ -
Current portion of notes payable and commercial bank financing	-	6,350,000	-	-	-	-	-	-
Current portion of operating lease liabilities	776,950	-	-	428,312	-	-	-	-
Other current liabilities	-	10,970	-	6,251,544	-	-	-	-
Total current liabilities	18,882,885	48,374,789	(8,011)	13,035,431	-	-	-	-
Notes payable and commercial bank financing, less current portion	-	600,744,633	-	-	-	-	-	-
Operating lease liabilities, less current portion	1,275,902	-	-	1,390,666	-	-	-	-
Other long-term liabilities	(29,822,220)	-	-	-	-	-	-	-
Total liabilities	(9,663,432)	649,119,422	(8,011)	14,426,097	-	-	-	-
Liabilities subject to compromise	8,382,972	8,443,277,314	2,257,476	872,952	-	-	-	-
Commitments and contingencies								
Redeemable noncontrolling interest	(13,634,037)	-	-	-	-	-	-	-
Member's equity:								
Member's equity	-	-	-	-	-	-	-	-
Accumulated deficit	74,293,589	(8,327,625,091)	(1,746,113)	34,633,978	-	-	-	-
Total debtors' member's deficit	74,293,589	(8,327,625,091)	(1,746,113)	34,633,978	-	-	-	-
Noncontrolling interests	-	-	-	-	-	-	-	-
Total member's deficit	74,293,589	(8,327,625,091)	(1,746,113)	34,633,978	-	-	-	-
<b>Total liabilities, redeemable noncontrolling interests, and member's (deficit) equity</b>	<b>59,379,091</b>	<b>764,771,646</b>	<b>503,352</b>	<b>49,933,026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**MOR-2: January 31, 2024 BALANCE SHEETS**

<b>Balance Sheets (Unaudited)</b>	<b>Diamond San Diego Holdings, LLC</b>	<b>Diamond Southern Holdings, LLC</b>	<b>Diamond Sports Net Arizona Holdings, LLC</b>	<b>Diamond Sports Net Arizona, LLC</b>	<b>Diamond Sports Net Detroit, LLC</b>	<b>Diamond Sports Net Florida, LLC</b>	<b>Diamond Sports Net North, LLC</b>	<b>Diamond Sports Net Ohio, LLC</b>	<b>Diamond Sports Net West 2, LLC</b>
<b>Assets</b>									
Current assets:									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable, net of allowance for doubtful accounts	-	-	-	10,513,769	31,253,358	-	41,424,948	16,242,843	16,097,811
Prepaid sports rights	-	-	-	-	2,783,282	-	2,368,464	593,342	4,297,477
Due from affiliate	-	-	-	319,155	(50,057,206)	-	504,784	1,097,856	(918,149)
Prepaid expenses and other current assets	-	-	-	19,472	831,086	-	820,975	382,830	1,090,891
Total current assets	-	-	-	10,852,396	(15,189,480)	-	45,119,170	18,316,870	20,568,029
Property and equipment, net	-	-	-	184,778	902,560	-	1,850,153	1,559,298	-
Operating Lease assets	-	-	-	-	121,095	-	603,665	5,473,081	-
Customer relationships, net	-	-	-	-	-	393,092,599	-	-	-
Other definitive-lived intangible assets, net	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	19,030	6,327,963	-	1,973,244	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,056,204</b>	<b>\$ (7,837,861)</b>	<b>\$ 393,092,599</b>	<b>\$ 49,546,233</b>	<b>\$ 25,349,250</b>	<b>\$ 20,568,029</b>
<b>Liabilities, redeemable noncontrolling interests, and member's (deficit) equity</b>									
Current liabilities:									
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 299,412	\$ 4,375,745	\$ 10,843,185	\$ 14,561,843	\$ 6,803,512	\$ 5,903,201
Current portion of notes payable and commercial bank financing	-	-	-	-	-	-	-	-	-
Current portion of operating lease liabilities	-	-	-	-	151,075	-	487,535	482,700	-
Other current liabilities	-	-	-	18,446,034	70,920	-	30,000	-	-
Total current liabilities	-	-	-	18,745,445	4,597,740	10,843,185	15,079,378	7,286,212	5,903,201
Notes payable and commercial bank financing, less current portion	-	-	-	-	-	-	-	-	-
Operating lease liabilities, less current portion	-	-	-	-	(29,980)	-	147,054	5,411,521	-
Other long-term liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	18,745,445	4,567,761	10,843,185	15,226,432	12,697,733	5,903,201
Liabilities subject to compromise	-	-	-	6,234,609	1,895,247	-	2,352,561	1,225,178	1,501,127
Commitments and contingencies									
Redeemable noncontrolling interest	-	-	-	-	-	-	-	-	-
Member's equity:									
Member's equity	-	-	-	-	-	-	-	-	-
Accumulated deficit	-	-	-	(13,923,851)	(14,300,869)	382,249,414	31,967,240	10,644,177	13,163,701
Total debtors' member's deficit	-	-	-	(13,923,851)	(14,300,869)	382,249,414	31,967,240	10,644,177	13,163,701
Noncontrolling interests	-	-	-	-	-	-	-	782,162	-
Total member's deficit	-	-	-	(13,923,851)	(14,300,869)	382,249,414	31,967,240	11,426,339	13,163,701
<b>Total liabilities, redeemable noncontrolling interests, and member's (deficit) equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,056,204</b>	<b>(7,837,861)</b>	<b>393,092,599</b>	<b>49,546,233</b>	<b>25,349,250</b>	<b>20,568,029</b>

**MOR-2: January 31, 2024 BALANCE SHEETS**

Balance Sheets (Unaudited)	Diamond Sports Net, LLC	Diamond Sports Sun, LLC	Diamond St. Louis Holdings, LLC	Diamond West Holdings, LLC	Diamond-BRV Southern Sports Holdings, LLC	Fastball Sports Productions, LLC	FRSM Holdings LLC	Sports Holding, LLC	Sports Network, LLC
<b>Assets</b>									
Current assets:									
Cash and cash equivalents	\$ 193,043,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable, net of allowance for doubtful accounts	109,919,751	43,043,327	-	-	-	12,693,008	-	-	-
Prepaid sports rights	(50,267,546)	5,276,875	-	-	-	-	-	-	-
Due from affiliate	50,779,343	613,394	-	-	-	(5,460)	-	-	-
Prepaid expenses and other current assets	14,023,018	300,995	-	0	-	17,901	-	-	-
Total current assets	317,498,477	49,234,592	-	0	-	12,705,448	-	-	-
Property and equipment, net	45,156,518	4,622,346	4,831	7,334	-	-	-	-	-
Operating Lease assets	17,442,530	1,704,496	-	-	-	-	-	-	-
Customer relationships, net	-	-	-	21,823,765	-	-	-	-	-
Other definitive-lived intangible assets, net	-	136,849,349	-	21,000,000	-	-	-	-	-
Other assets	(376,498,661)	34,851,567	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 3,598,864</b>	<b>\$ 227,262,349</b>	<b>\$ 4,831</b>	<b>\$ 42,831,100</b>	<b>\$ -</b>	<b>\$ 12,705,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Liabilities, redeemable noncontrolling interests, and member's (deficit) equity</b>									
Current liabilities:									
Accounts payable and accrued liabilities	\$ 17,504,793	\$ 8,277,775	\$ -	\$ -	\$ -	336,091	\$ -	\$ -	\$ -
Current portion of notes payable and commercial bank financing	-	-	-	-	-	-	-	-	-
Current portion of operating lease liabilities	7,124,959	686,941	-	-	-	-	-	-	-
Other current liabilities	588,235	-	-	2,490,000	-	655,826	-	-	-
Total current liabilities	25,217,987	8,964,716	-	2,490,000	-	991,917	-	-	-
Notes payable and commercial bank financing, less current portion	-	-	-	-	-	-	-	-	-
Operating lease liabilities, less current portion	10,538,577	1,301,557	-	-	-	-	-	-	-
Other long-term liabilities	84,956,732	-	-	-	-	(0)	-	-	-
Total liabilities	120,713,296	10,266,273	-	2,490,000	-	991,917	-	-	-
Liabilities subject to compromise	200,514,297	2,056,530	-	-	-	19,646	-	-	-
Commitments and contingencies									
Redeemable noncontrolling interest	-	-	-	-	-	-	-	-	-
Member's equity:									
Member's equity	-	-	-	-	-	-	-	-	-
Accumulated deficit	(317,628,729)	214,939,547	5,999,527	40,341,100	-	11,693,885	-	-	-
Total debtors' member's deficit	(317,628,729)	214,939,547	5,999,527	40,341,100	-	11,693,885	-	-	-
Noncontrolling interests	-	-	(5,994,696)	-	-	-	-	-	-
Total member's deficit	(317,628,729)	214,939,547	4,831	40,341,100	-	11,693,885	-	-	-
<b>Total liabilities, redeemable noncontrolling interests, and member's (deficit) equity</b>	<b>3,598,864</b>	<b>227,262,349</b>	<b>4,831</b>	<b>42,831,100</b>	<b>-</b>	<b>12,705,448</b>	<b>-</b>	<b>-</b>	<b>-</b>



**MOR-2: January 31, 2024 BALANCE SHEETS**

Balance Sheets (Unaudited)	Sports Network II, LLC	SportSouth Network, LLC	SportSouth Network II, LLC	Sunshine Holdco, LLC
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts receivable, net of allowance for doubtful accounts	-	39,258,717	31,257,872	-
Prepaid sports rights	-	1,166,429	3,868,450	-
Due from affiliate	-	(9,679)	(4,394)	-
Prepaid expenses and other current assets	-	81,762	15,132	-
Total current assets	-	40,497,228	35,137,059	-
Property and equipment, net	-	1,951,080	-	4,362
Operating Lease assets	-	2,606,501	-	-
Customer relationships, net	-	1,203,072,153	-	496,020,331
Other definitive-lived intangible assets, net	-	-	-	-
Other assets	-	10,000	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 1,248,136,962</b>	<b>\$ 35,137,059</b>	<b>\$ 496,024,693</b>
<b>Liabilities, redeemable noncontrolling interests, and member's (deficit) equity</b>				
Current liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ 25,568,526	\$ 10,258,806	\$ -
Current portion of notes payable and commercial bank financing	-	-	-	-
Current portion of operating lease liabilities	-	948,667	-	-
Other current liabilities	-	-	-	-
Total current liabilities	-	26,517,193	10,258,806	-
Notes payable and commercial bank financing, less current portion	-	-	-	-
Operating lease liabilities, less current portion	-	1,701,388	-	-
Other long-term liabilities	-	-	-	-
Total liabilities	-	28,218,581	10,258,806	-
Liabilities subject to compromise	-	22,416,349	264,961	-
Commitments and contingencies				
Redeemable noncontrolling interest	-	-	-	(0)
Member's equity:				
Member's equity	-	-	-	-
Accumulated deficit	-	1,197,502,032	24,613,291	496,024,694
Total debtors' member's deficit	-	1,197,502,032	24,613,291	496,024,694
Noncontrolling interests	-	-	-	-
Total member's deficit	-	1,197,502,032	24,613,291	496,024,694
<b>Total liabilities, redeemable noncontrolling interests, and member's (deficit) equity</b>	<b>-</b>	<b>1,248,136,962</b>	<b>35,137,059</b>	<b>496,024,693</b>

**MOR-3: 1/1 - 1/31/2024 STATEMENTS OF OPERATIONS**

Income Statements (Unaudited)	ARC Holding, Ltd.	Diamond Sports Group, LLC	Diamond College Sports, LLC	Diamond Digital Group, LLC	Diamond Gaming Services, LLC	Diamond Mobile Holdings, LLC	Diamond Ohio Holdings, LLC	Diamond Ohio Holdings II, LLC
<b>Revenues:</b>								
Total Revenue	\$ 24,788,792	\$ -	\$ (11,711)	\$ 4,700,026	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses:</b>								
Media programming and production expenses	28,829,367	-	1,592	3,307,304	-	-	-	-
Media selling, general and administrative expenses	914,013	-	831	3,066,515	-	-	-	-
Depreciation of property and equipment	24,593	-	-	7,447	-	-	-	-
Corporate general and administrative expenses	-	(116,605)	-	-	-	-	-	-
Amortization of definite-lived intangible and other assets	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>29,767,972</b>	<b>(116,605)</b>	<b>2,423</b>	<b>6,381,266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other (Expense) Income:</b>								
Interest expense including amortization of debt discount and deferred financing costs	-	(8,392,805)	-	-	-	-	-	-
Income from equity method investments	-	(138,073,800)	-	-	-	-	-	-
Reorganization Costs	-	(14,317,453)	-	-	-	-	-	-
Other (expense) income, net	-	-	-	-	-	-	-	-
Income tax	-	-	-	-	-	-	-	-
<b>Total other expense, net</b>	<b>-</b>	<b>(160,784,059)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net income attributable to the redeemable noncontrolling interests	-	-	-	-	-	-	-	-
Net loss (income) attributable to the noncontrolling interests	-	-	-	-	-	-	-	-
<b>NET (LOSS) INCOME</b>	<b>\$ (4,979,180)</b>	<b>\$ (160,667,454)</b>	<b>\$ (14,133)</b>	<b>\$ (1,681,240)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MOR-3: 1/1 - 1/31/2024 STATEMENTS OF OPERATIONS**

<b>Income Statements (Unaudited)</b>	<b>Diamond San Diego Holdings, LLC</b>	<b>Diamond Southern Holdings, LLC</b>	<b>Diamond Sports Net Arizona Holdings, LLC</b>	<b>Diamond Sports Net Arizona, LLC</b>	<b>Diamond Sports Net Detroit, LLC</b>	<b>Diamond Sports Net Florida, LLC</b>	<b>Diamond Sports Net North, LLC</b>	<b>Diamond Sports Net Ohio, LLC</b>
<b>Revenues:</b>								
Total Revenue	\$ -	\$ -	\$ -	\$ (2,476,119)	\$ 12,844,945	\$ -	\$ 18,236,600	\$ 6,202,159
<b>Operating Expenses:</b>								
Media programming and production expenses	-	-	-	18,633	13,453,686	-	14,596,667	6,641,475
Media selling, general and administrative expenses	-	-	-	(350,521)	677,312	-	870,180	879,985
Depreciation of property and equipment	-	-	-	-	12,877	-	28,069	24,337
Corporate general and administrative expenses	-	-	-	-	-	-	-	-
Amortization of definite-lived intangible and other assets	-	-	-	-	-	3,240,222	-	-
<b>Total operating expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(331,888)</b>	<b>14,143,874</b>	<b>3,240,222</b>	<b>15,494,916</b>	<b>7,545,796</b>
<b>Other (Expense) Income:</b>								
Interest expense including amortization of debt discount and deferred financing costs	-	-	-	-	-	-	-	-
Income from equity method investments	-	-	-	-	-	-	-	-
Reorganization Costs	-	-	-	-	-	-	-	-
Other (expense) income, net	-	-	-	-	-	-	-	-
Income tax	-	-	-	-	-	-	-	-
<b>Total other expense, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net income attributable to the redeemable noncontrolling interests	-	-	-	-	-	-	-	-
Net loss (income) attributable to the noncontrolling interests	-	-	-	-	-	-	-	521,248
<b>NET (LOSS) INCOME</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,144,232)</b>	<b>\$ (1,298,929)</b>	<b>\$ (3,240,222)</b>	<b>\$ 2,741,684</b>	<b>\$ (1,864,886)</b>

**MOR-3: 1/1 - 1/31/2024 STATEMENTS OF OPERATIONS**

Income Statements (Unaudited)	Diamond Sports Net West 2, LLC	Diamond Sports Net, LLC	Diamond Sports Sun, LLC	Diamond St. Louis Holdings, LLC	Diamond West Holdings, LLC	Diamond-BRV Southern Sports Holdings, LLC	Fastball Sports Productions, LLC	FRSM Holdings LLC
<b>Revenues:</b>								
Total Revenue	\$ 7,404,472	\$ 1,669,501	\$ 18,128,856	\$ -	\$ -	\$ -	\$ 5,446,748	\$ -
<b>Operating Expenses:</b>								
Media programming and production expenses	9,351,154	4,492,265	13,436,266	-	-	-	556,523	-
Media selling, general and administrative expenses	514,754	18,059,182	656,434	-	-	-	277,446	-
Depreciation of property and equipment	-	1,204,232	66,902	1,022	414	-	-	-
Corporate general and administrative expenses	-	-	-	-	-	-	-	-
Amortization of definite-lived intangible and other assets	-	-	-	-	2,756,826	-	-	-
<b>Total operating expenses</b>	<b>9,865,908</b>	<b>23,755,679</b>	<b>14,159,602</b>	<b>1,022</b>	<b>2,757,240</b>	<b>-</b>	<b>833,970</b>	<b>-</b>
<b>Other (Expense) Income:</b>								
Interest expense including amortization of debt discount and deferred financing costs	-	154,074	-	-	-	-	-	-
Income from equity method investments	-	417,730	-	-	-	-	-	-
Reorganization Costs	-	-	-	-	-	-	-	-
Other (expense) income, net	-	-	-	-	-	-	-	-
Income tax	-	-	-	-	-	-	-	-
<b>Total other expense, net</b>	<b>-</b>	<b>571,804</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net income attributable to the redeemable noncontrolling interests	-	-	-	-	-	-	-	-
Net loss (income) attributable to the noncontrolling interests	-	-	-	620,296	-	-	-	-
<b>NET (LOSS) INCOME</b>	<b>\$ (2,461,436)</b>	<b>\$ (21,514,374)</b>	<b>\$ 3,969,254</b>	<b>\$ (621,319)</b>	<b>\$ (2,757,240)</b>	<b>\$ -</b>	<b>\$ 4,612,779</b>	<b>\$ -</b>

**MOR-3: 1/1 - 1/31/2024 STATEMENTS OF OPERATIONS**

Income Statements (Unaudited)	Sports Holding, LLC	Sports Network, LLC	Sports Network II, LLC	SportSouth Network, LLC	SportSouth Network II, LLC	Sunshine Holdco, LLC
<b>Revenues:</b>						
Total Revenue	\$ -	\$ -	\$ -	\$ 18,905,689	\$ 14,521,054	\$ -
<b>Operating Expenses:</b>						
Media programming and production expenses	-	-	-	5,087,708	19,889,224	-
Media selling, general and administrative expenses	-	-	-	857,731	255,094	-
Depreciation of property and equipment	-	-	-	37,850	-	1,377
Corporate general and administrative expenses	-	-	-	-	-	-
Amortization of definite-lived intangible and other assets	-	-	-	9,784,722	-	4,066,723
<b>Total operating expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,768,010</b>	<b>20,144,318</b>	<b>4,068,100</b>
<b>Other (Expense) Income:</b>						
Interest expense including amortization of debt discount and deferred financing costs	-	-	-	-	-	-
Income from equity method investments	-	-	-	-	-	-
Reorganization Costs	-	-	-	-	-	-
Other (expense) income, net	-	-	-	-	-	-
Income tax	-	-	-	-	-	-
<b>Total other expense, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net income attributable to the redeemable noncontrolling interests	-	-	-	-	-	-
Net loss (income) attributable to the noncontrolling interests	-	-	-	-	-	-
<b>NET (LOSS) INCOME</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,137,678</b>	<b>\$ (5,623,264)</b>	<b>\$ (4,068,100)</b>

**In re: Diamond Sports Group, LLC, et al.**  
*Schedule of Pre-Petition Payments*

**Lead Case No: 23-90116 (CML)**  
**Reporting Period: January 1 - January 31, 2024**

The Debtors hereby submit this attestation regarding prepetition payments during the period of January 1 through January 31, 2024.

All payments made by the Debtors during the period of January 1 through January 31, 2024 (and included in the disbursements reported herein), were authorized under First Day Orders granted by the Court.

/s/ David F. DeVoe, Jr.  
Signature of Authorized Individual

2/21/2024  
Date

David F. DeVoe, Jr.  
Printed Name of Authorized Individual

Chief Financial Officer  
Title of Authorized Individual

**In re: Diamond Sports Group, LLC, et al.**  
*Schedule of Post-Petition Tax Payments*

**Lead Case No: 23-90116 (CML)**  
**Reporting Period: January 1 - January 31, 2024**

The Debtors hereby submit this attestation regarding post-petition tax payments during the period of January 1 through January 31, 2024.

The Debtors are authorized to pay Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis consistent with prepetition practices. The Debtors believe that they are current with respect to any postpetition Taxes and Fees that have come due.

/s/ David F. DeVoe, Jr.  
Signature of Authorized Individual

2/21/2024  
Date

David F. DeVoe, Jr.  
Printed Name of Authorized Individual

Chief Financial Officer  
Title of Authorized Individual

**In re: Diamond Sports Group, LLC, et al.**  
*Schedule of Payments to Insiders*

**Lead Case No: 23-90116 (CML)**  
**Reporting Period: January 1 - January 31, 2024**

The Debtors hereby submit this attestation regarding payments to insiders during the period of January 1 through January 31, 2024.

With respect to insiders, all cash payments made were on account of ordinary course salaries, director fees, and authorized travel and expense reimbursements.

No non-cash transfers were made during this reporting period.

/s/ David F. DeVoe, Jr.  
Signature of Authorized Individual

2/21/2024  
Date

David F. DeVoe, Jr.  
Printed Name of Authorized Individual

Chief Financial Officer  
Title of Authorized Individual



**In re: Diamond Sports Group, LLC, et al.**

**Lead Case No: 23-90116 (CML)**

*All bank statements and bank reconciliations for the reporting period* **Reporting Period: January 1 - January 31, 2024**

The Debtors hereby submit this attestation regarding bank account reconciliations in lieu of providing copies of bank statements, bank reconciliations, and journal entries.

The Debtors' standard practice is to ensure that bank reconciliations are completed as part of the month end close each reporting period. I attest that each of the Debtors' bank accounts has been reconciled in accordance with their standard practices.

/s/ David F. DeVoe, Jr.

Signature of Authorized Individual

2/21/2024

Date

David F. DeVoe, Jr.

Printed Name of Authorized Individual

Chief Financial Officer

Title of Authorized Individual